

EXHIBIT 276

Avco Overseas Services **TEXTRON**

Avco Overseas Services/
Subsidiary of Textron Inc.

10801 Kempwood
Two Claymoore Park
Suite One
Houston, Texas 77043
713/895-3400
Tlx: 4620217 AVCO UI
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May 4, 1994

San Diego State University
American Language Institute
College of Extended Studies
5814 Hardy Drive
San Diego, CA 92182

ATTN: Ms. Barbara Heckman

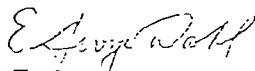
As I indicated in our conversation of 2 May, Avco Overseas Services will administer the educational funding for Mr. Omar Al-Bayoumi and will provide a living allowance for he and his family. We have enclosed a check covering tuition and reimbursement for expenses you incurred on behalf of Mr. Al-Bayoumi. The composition of this payment is listed below.

Tuition IEC Fall 1994	2,950.00
Tuition IEC Spring 1995	1,680.00
DHL Cost	45.00
Application Fee	<u>100.00</u>
Total	4,775.00

Should you have any questions or if we can be of assistance with regard to Mr. Al-Bayoumi, please call me at (713) 895-3411.

Sincerely,

AVCO OVERSEAS SERVICES TEXTRON



E. George Dahl
Vice President Finance/Controller

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